United Nations A/62/757

General Assembly

Distr.: General
20 March 2008

Original: English

Sixty-second session
Agenda item 140
Administrative and budgetary aspects of the financing of the United Nations peacekeeping operations

Updated financial position of closed peacekeeping missions as at 30 June 2007

Report of the Secretary-General

Summary

The present report provides information on the updated financial position of 20 closed peacekeeping missions as at 30 June 2007. The action to be taken by the General Assembly is set out in paragraph 10.

08-27870 (E) 100408

I. Introduction

1. The present report provides updated information on the financial position of the following closed peacekeeping missions for which final performance reports have already been issued: the Military Observer Group of the United Nations Verification Mission in Guatemala (MINUGUA); the United Nations Mission in the Central African Republic (MINURCA); the United Nations Observer Group in Central America (ONUCA) and the United Nations Observer Mission in El Salvador (ONUSAL); the United Nations Operation in Mozambique (ONUMOZ); the United Nations Angola Verification Mission (UNAVEM) and the United Nations Observer Mission in Angola (MONUA); the United Nations Iran-Iraq Military Observer Group (UNIIMOG) and the United Nations Iraq-Kuwait Observation Mission (UNIKOM); the United Nations Mission in Bosnia and Herzegovina (UNMIBH); the United Nations Mission in Haiti (UNMIH); the United Nations Military Liaison Team in Cambodia (UNMLT); the United Nations Mission of Observers in Tajikistan (UNMOT); the United Nations Observer Mission in Liberia (UNOMIL); the United Nations Observer Mission Uganda-Rwanda (UNOMUR) and the United Nations Assistance Mission for Rwanda (UNAMIR); the United Nations Operation in Somalia (UNOSOM); the United Nations Peace Forces (UNPF); the United Nations Preventive Deployment Force (UNPREDEP); the United Nations Support Mission in Haiti (UNSMIH), the United Nations Transition Mission in Haiti (UNTMIH) and the United Nations Civilian Police Mission in Haiti (MIPONUH); the United Nations Transitional Authority in Cambodia (UNTAC); the United Nations Transitional Administration for Eastern Slavonia, Baranja and Western Sirmium (UNTAES) and the Civilian Police Support Group; and the United Nations Transition Assistance Group (UNTAG).

2. As at 30 June 2007, 15 of the 20 peacekeeping missions covered in the present report reflected cash surpluses available for credit to Member States totalling $181,776,000 as set out in table 1.

Table 1

Consolidated cash position of ONUCA/ONUSAL, ONUMOZ, UNAVEM/MONUA, UNIIMOG, UNIKOM, UNMIBH, UNMIH, UNMLT, UNMOT, UNOMIL, UNOMUR/UNAMIR, UNPF, UNPREDEP, UNTAES/Civilian Police Support Group and UNTAG as at 30 June 2007

(Thousands of United States dollars)

Category	*Amount*
Cash assets	326 049
Less: amount to be returned to Member States[a]	43 750
Less: other liabilities	100 523
Cash available for credit to Member States as at 30 June 2007	**181 776**

[a] Amounts represent the respective share of Member States in the cash balance of UNPF and UNMIH as at 30 June 2002 that remain outstanding pending receipt of their assessed contributions for the funding of the strategic deployment stocks (see General Assembly resolution 56/292).

3. The composition of the net cash balance of $181,776,000 is broken down by mission in table 2.

Table 2
Closed peacekeeping missions with cash balances as at 30 June 2007
(Thousands of United States dollars)

Mission	*Amount*
ONUCA/ONUSAL	1 607
ONUMOZ	545
UNAVEM/MONUA	20 698
UNIIMOG	4 698
UNIKOM	2 856
UNMIBH	13 181
UNMIH	18 374
UNMLT	140
UNMOT	2 702
UNOMIL	4 388
UNOMUR/UNAMIR	23 946
UNPF	62 034
UNPREDEP	9 696
UNTAES/Civilian Police Support Group	12 827
UNTAG	4 084
Total	**181 776**

4. The amount of $181,776,000 shown in tables 1 and 2 is net of loans totalling $18,316,000 owed by two closed peacekeeping missions ($9,366,000 by UNSMIH/UNTMIH/MIPONUH and $3,450,000 by MINURCA) and by MINURSO ($5,500,000), which remained unpaid as at 30 June 2007.

5. Five of the 20 peacekeeping missions covered in the present report reflected cash deficits totalling $88,036,000 as at 30 June 2007 owing to outstanding payments of assessed contributions, as shown in table 3.

Table 3
Consolidated cash position of the MINUGUA Military Observer Group, MINURCA, UNOSOM, UNSMIH/UNTMIH/MIPONUH and UNTAC as at 30 June 2007
(Thousands of United States dollars)

Category	*Amount*
Cash assets	6 091
Less: liabilities	94 127
Operating deficit as at 30 June 2007	**(88 036)**

6. The liabilities include loans amounting to $25,636,000 owed to closed peacekeeping missions ($12,816,000) and to the Peacekeeping Reserve Fund ($12,820,000). The operating deficit of $88,036,000 is broken down by mission shown in table 4.

Table 4
Closed peacekeeping missions with cash deficits as at 30 June 2007
(Thousands of United States dollars)

Mission	*Amount*
MINUGUA Military Observer Group	(126)
MINURCA	(23 837)
UNOSOM	(16 525)
UNSMIH/UNTMIH/MIPONUH	(7 393)
UNTAC	(40 155)
Total	**(88 036)**

7. Information on unpaid assessments, accounts payable to Member States and other liabilities as at 30 June 2007 is shown in the annex to the present report.

8. As indicated in paragraph 3 above, as at 30 June 2007 there was a balance of some $181.8 million in cash available for credit to Member States from ONUCA/ONUSAL, ONUMOZ, UNAVEM/MONUA, UNIIMOG, UNIKOM, UNMIBH, UNMIH, UNMLT, UNMOT, UNOMIL, UNOMUR/UNAMIR, UNPF, UNPREDEP, UNTAES/Civilian Police Support Group and UNTAG. In his updated comprehensive report on the consolidation of peacekeeping accounts (A/62/726), the Secretary-General proposes that credits available as at 30 June 2008 in closed peacekeeping missions with cash surpluses be returned to Member States individually prior to consolidation. The Secretary-General also indicates that the consolidation of peacekeeping accounts as proposed would enable the payments in respect of certain liabilities in closed missions that are currently deferred due to lack of cash in their respective accounts. As stated in paragraph 6 above, as at 30 June 2007 there was a combined cash deficit of $88.0 million in the accounts of MINUGUA Military Observer Group, MINURCA, UNOSOM, UNSMIH/UNTMIH/MIPONUH and UNTAC. The cash deficits arose from liabilities of $94.1 million (comprising liabilities of $68.2 million to troop-contributing countries, $12.8 million to the Peacekeeping Reserve Fund, $12.8 million to closed missions with cash surpluses and $0.3 million in other liabilities to Member States and third parties), less cash of $6.1 million.

9. In his detailed report on investing in the United Nations for a stronger Organization worldwide: financial management practices (A/60/846/Add.3), the Secretary-General proposed to consolidate the various peacekeeping accounts retroactively, excluding those of the United Nations Emergency Fund (UNEF), the United Nations Operation in the Congo (ONUC), the Peacekeeping Reserve Fund and the strategic deployment stocks, effective 1 July 2007. In his updated comprehensive report on the consolidation of peacekeeping accounts (A/62/726), the Secretary-General continued to consider this consolidation framework to be the preferred approach and proposed to consolidate the various peacekeeping accounts

retroactively, effective 1 July 2008, excluding those of UNEF, ONUC, the Peacekeeping Reserve Fund and the strategic deployment stocks. In the light of the overall improvement in liquidity that would flow directly from the consolidation, the Secretary-General proposed that credits available as at 30 July 2008 in closed peacekeeping missions with cash surplus be returned to Member States individually prior to consolidation. This would result in a refund to those Member States that have fully paid their assessments in respect of those missions. The consolidation of peacekeeping accounts as proposed would also enable the payments in respect of certain liabilities in closed missions that are currently deferred due to lack of cash in their respective accounts.

II. Action to be taken by the General Assembly

10. **The action to be taken by the General Assembly, subject to the approval of the Secretary-General's proposal to consolidate the peacekeeping accounts effective 1 July 2008 in accordance with the framework outlined in his updated report on the consolidation of peacekeeping accounts (A/62/726), is to decide to return to Member States credits available as at 30 June 2008 in closed peacekeeping missions with cash surpluses.**

Annex

Closed peacekeeping missions: unpaid assessments, accounts payable to Member States and other liabilities as at 30 June 2007

(Thousands of United States dollars)

Mission	*Unpaid assessments*	*Accounts payable to member States*[a]	*Other liabilities*
MINUGUA	146	—	162
MINURCA	35 566	7 480	16 412
ONUCA/ONUSAL	2 062	3 507	—
ONUMOZ	16 912	1 201	—
UNAVEM/MONUA	35 356	8 320	1 687
UNIIMOG	18	—	—
UNIKOM	689	10 559	219
UNMIBH	35 250	6 486	157
UNMIH	102	14 626	—
UNMLT	10	107	—
UNMOT	12	2 407	—
UNOMIL	36	3 208	19
UNOMUR/UNAMIR	1 497	3 913	—
UNOSOM	58 555	19 741	—
UNPF	144 480	11 314	127 380
UNPREDEP	1 273	7 512	—
UNSMIH/UNTMIH/MIPONUH	19 426	114	9 366
UNTAC	41 197	40 839	13
UNTAES/Civilian Police Support Group	8 850	8 811	—
UNTAG	24	16 467	3
Total	**401 461**	**166 612**	**155 418**

[a] Inclusive of amounts owed to troop-contributing countries for contingent-owned equipment, as well as credits to Member States from unencumbered balances pending instructions on their disposition.